

REMARKS

Applicants respectfully request favorable reconsideration of this application, as amended.

A number of claims have been editorially revised to improve clarity. Claim 2 has been amended to provide proper antecedent basis, thereby overcoming the rejection under 35 U.S.C. § 112, second paragraph. New dependent Claims 16-18 have been added to provide an additional protection for the Applicants' invention. Accordingly, Claims 1-18 are pending for further examination.

Without acceding to the outstanding rejections under 35 U.S.C. §§ 102(e) and 103(a), each of independent Claims 1, 9, and 13 has been amended more particularly to set forth that the plasma treatment steps are performed after insulator CVD deposition, and that the plasma treatment is performed in an atmosphere containing oxygen atoms such that constituent atoms of the insulator are rearranged by oxygen ions in oxygen plasma. The invention thus achieves an improved film quality of the insulator as discussed in Applicants' specification.

The references applied in the outstanding rejections, namely, U.S. Patent No. 6,391,803B1 to Kim et al. and U.S. Application Pub. No. 2002/0040847 to Ohmi et al., neither

teach nor suggest the aforementioned feature of Applicants' invention.

Accordingly, Claims 1, 9 and 13 distinguish patentably from the applied references and should now be allowed. The dependent claims should be allowed, of course, for at least the same reasons as their respective independent claims.

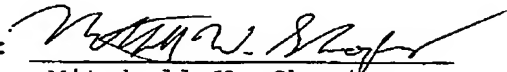
Applicants therefore respectfully request that the outstanding rejections be withdrawn and that this application be passed to issue.

A Notice of Allowance is respectfully solicited.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and

has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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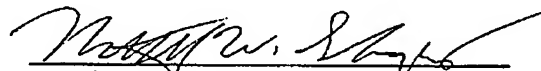
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December 20, 2005

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I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office on December 20, 2005.


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